



Suggested Format for Blanket Exemption Certificate Based on Property's Use



DR-97
R. 05/01

The Department of Revenue **does not supply** a Blanket Certificate of Exemption form. We do provide this suggested format that you may use in accordance with Rule 12A-1.038, Florida Administrative Code (F.A.C.). Generic certificates are available at your local office supply store for a nominal fee. If you prefer, your printer can prepare a certificate to suit your particular needs as long as it contains the essential information set out below.

Suggested Format Blanket Exemption Certificate In Accordance with Rule 12A-1.038, F.A.C.

This is to certify that the tangible personal property purchased, leased, licensed, or rented; or services purchased on or after _____ (date) from _____ (selling dealer's business name) is purchased, leased, licensed, or rented for the following purpose as checked in the space provided below. **Note:** This is not intended to be an exhaustive list.

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| <ul style="list-style-type: none"><input type="checkbox"/> Materials, containers, labels, sacks, bags, or similar items intended to accompany a product for sale at other than retail, as provided in section 212.02(14)(c), Florida Statutes (F.S.), by persons who are not required to be registered under s. 212.18(3), F.S.<input type="checkbox"/> Export of tangible personal property for use outside this state, as provided in Rule 12A-1.064(1), F.A.C.<input type="checkbox"/> Incorporation into items of tangible personal property manufactured, produced, compounded, processed, or fabricated for one's own use, as provided in Rule 12A-1.043, F.A.C.<input type="checkbox"/> Printing of a publication exempt under the provisions of s. 212.08(7)(w), F.S.<input type="checkbox"/> Items, such as paper and ink, that will be incorporated into and become a component part of a publication exempt under the provisions of s. 212.08(7)(w), F.S. | <ul style="list-style-type: none"><input type="checkbox"/> Educational materials that are used in the classroom and not used for its administration by a child care facility as outlined in s. 402.305, F.S. Such facility shall:<ul style="list-style-type: none">• Hold a current license under s. 402.308, F.S.• Hold a current Gold Seal Quality Care designation as provided in s. 402.281, F.S.• Provide all employees with basic health insurance as defined in s. 627.6699(12), F.S. and as provided in s. 212.08(5)(m), F.S.<input type="checkbox"/> Motor vehicle rented or leased by a dealer who will provide the motor vehicle at no charge to a person whose motor vehicle is being repaired, adjusted, or serviced by dealer, as provided in s. 212.0601(4), F.S.<input type="checkbox"/> Other (include description and statutory citation):

_____ |
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I understand that if I use the property or service for any nonexempt purpose, I must pay tax on the purchase or lease price of the taxable property or service directly to the Department of Revenue.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax, I will be liable for payment of the sales tax plus a penalty of 200 percent of the tax and may be subject to conviction of a third degree felony.

The exemption specified by the purchaser may be verified by calling 1-800-352-3671.

Purchaser's name: _____

Purchaser's address: _____

Name and title of purchaser's authorized representative: _____

By: _____
(Signature of purchaser or authorized representative)

Title: _____ Date: _____
(Title – only if purchased by an authorized representative of a business entity)

continued on next page

Note: There are other suggested formats for exemption certificates based on the use of the property or services that are provided in other sections of Rule 12A-1, F.A.C. and in Taxpayer Information Publications (TIPs) issued by the Department. The following is a list of these suggested formats of exemption and the applicable rule section or TIP number that suggests the exemption certificate format. This is not intended to be an exhaustive list.

- a. Printed Materials to be Mailed Partly Outside of Florida. See Rule 12A-1.027, F.A.C.
- b. Printed Materials Purchased by a Nonresident Dealer. See Rule 12A-1.027, F.A.C.
- c. Purchase of Film and Other Printing Supplies. See Rule 12A-1.027, F.A.C.
- d. Boiler Fuels Used to Produce Tangible Personal Property for Sale. See Rule 12A-1.059, F.A.C.
- e. Export of Tangible Personal Property Irrevocably Committed to the Exportation Process Outside of Florida. See Rule 12A-1.064(1)(b), F.A.C., which provides the documentation required to establish when tangible personal property is deemed committed to the exportation process.
- f. Lease or License of Real Property Upon Which Certain Antennas, Equipment, and Structures are Placed. See Rule 12A-1.070, F.A.C.
- g. Real Property Used or Occupied for Space Flight Business Purposes. See Rule 12-1.070, F.A.C.
- h. Items Sold to Advertising Agency. See Rule 12A-1.072, F.A.C.
- i. Items for Agricultural Use or for Agricultural Purpose and Certain Farm Equipment. See Rule 12A-1.087, F.A.C.
- j. Items Sold or Leased; or Real Property Licensed or Leased to Motion Picture Educational Entities. See TIP 99A01-32, dated August 31, 1999.
- k. "Qualifying Property" and/or "Overhead Materials" Sold to or Purchased by Government Contractors. See TIP 99A01-21, dated July 2, 1999.
- l. People Mover's Systems and Parts. See TIP 00A01-18, dated July 11, 2000.
- m. Railroad Roadway Materials. See TIP 00A01-19, dated July 11, 2000.
- n. Solar Energy Systems and Components. See TIP 00A01-27, dated September 20, 2000.

THIS FORM CANNOT BE USED
FOR RESALE PURPOSES